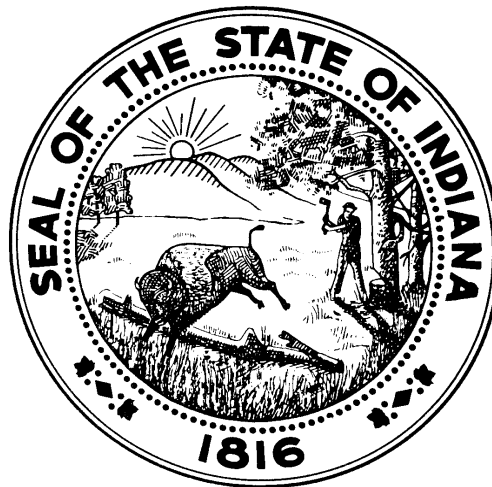


ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL
FOR EXTRA-CURRICULAR ACCOUNTS

A HANDBOOK OF INSTRUCTION



Issued by the
STATE BOARD OF ACCOUNTS OF INDIANA

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FOREWORD

The Accounting and Uniform Compliance Guidelines Manual is designed for the express purpose of providing a guide toward proper handling and accounting for the moneys collected, maintained and disbursed for conducting any athletic, social, class, or other school function not a part of the educational curriculum. It is prepared and distributed to assist those persons whose responsibility it is to properly care for such collections. These persons include not only the sponsor and treasurer of the account but also the principal of the school and the superintendent and governing board of the corporation in their administrative capacities.

The Accounting and Uniform Compliance Guidelines Manual identifies and discusses the governing statutes, describes the accounting forms and the system for their use as prescribed by the State Board of Accounts. The forms and system are to be used without change unless such change has been submitted to and approved by the State Board of Accounts.

We believe the system will serve equally well in a corporation using a centralized extra-curricular system, or in a school, when each school of the corporation maintains its own extra-curricular account. We hope the discussions in the Accounting and Uniform Compliance Guidelines Manual will help each individual participating in these activities to realize his or her responsibilities and that such discussions will help to create a more uniform system of accounting for the moneys collected for each activity.

Extra-curricular treasurers and building principals are also responsible for compliance with applicable items as found in The School Administrator and Uniform Compliance Guidelines, two copies of which are available in the central office of each school corporation.

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